

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Northwest Louisiana Developmental Center  
Office for Citizens With Developmental Disabilities  
Department of Health and Hospitals  
State of Louisiana  
Bossier City, Louisiana

February 23, 2000



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor***

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**NORTHWEST LOUISIANA DEVELOPMENTAL CENTER  
OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Bossier City, Louisiana**

**Management Letter  
Dated January 21, 2000**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

**February 23, 2000**



OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
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January 21, 2000

**NORTHWEST LOUISIANA DEVELOPMENTAL CENTER  
OFFICE FOR CITIZENS WITH  
DEVELOPMENTAL DISABILITIES  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA  
Bossier City, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 2000, we conducted certain procedures at Northwest Louisiana Developmental Center, Office for Citizens With Developmental Disabilities, Department of Health and Hospitals. Our procedures included (1) a review of the center's internal control; (2) tests of financial transactions for the years ending June 30, 2000, and June 30, 1999; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 2000, and June 30, 1999; and (4) a review of compliance with prior audit report recommendations.

The Annual Fiscal Reports of Northwest Louisiana Developmental Center are not within the scope of our work, and, accordingly, we do not express an opinion or any other form of assurance on these reports. The center's accounts, under the Department of Health and Hospitals, are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with selected management personnel and other selected center personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. Based on the application of the procedures referred to previously, there were no significant findings to be included in this report.

In our prior management letter dated February 26, 1998, on the Northwest Louisiana Developmental Center, we reported a finding related to electronic data processing controls. This finding has been resolved by management.

This report is intended for the information and use of the center and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle", is written over a large, stylized circular flourish.

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

RE:MAN:DSP:dl  
[NWDC]